



BIENNIAL AUDITS OVERSIGHT COMMISSION BRIEFING

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CITY AUDITOR

MARCH 5, 2025

OUTLINE

1. Audit Plan for Group A Biennial Audits
(Calendar Year 2025 Audit Plan)
2. Status of Group A and Group B Biennial Audits

GROUP A / CALENDAR YEAR 2025 AUDIT PLAN

No.	Agencies	Proposed Audit Objectives
1	BCFD	<ul style="list-style-type: none"> Evaluate the process of assigning take-home vehicles to employees and the control structure around that program; <u>or</u> To evaluate controls over EMS internal billing and collection of fees from external ambulance providers.
2	BCIT	<ul style="list-style-type: none"> To evaluate the effectiveness of management of privilege access security right that includes granting appropriate access to appropriate personnel and removal of access.
3	BDC	<ul style="list-style-type: none"> To determine whether the Baltimore Development Corporation met its performance measure targets: <ul style="list-style-type: none"> Number of total new and expanding businesses in commercial corridors Private investment leveraged through BDC programs (in millions)
4	DGS	<ul style="list-style-type: none"> To assess the effectiveness of managing energy bills and renewable energy credits

Scope = FY 2023 and FY 2024

GROUP A / CALENDAR YEAR 2025 AUDIT PLAN (CONTINUED...)

No.	Agencies	Proposed Audit Objectives
5	DHCD	<ul style="list-style-type: none">To evaluate controls over emergency services and clients receiving assistance focusing providing the services and paying providers.
6	DOF	<ul style="list-style-type: none">To evaluate the controls over billing, recording accounts receivable, and monitoring of receipts related to agreements established by the selected agencies.
7	DPW	<ul style="list-style-type: none">To evaluate controls over landfill tipping fee transactions and effectiveness of newly implemented software.
8	MOHS	<ul style="list-style-type: none">To evaluate controls over federal grants management focusing on findings noted in the Single Audit.

Scope = FY 2023 and FY 2024

GROUP A / CALENDAR YEAR 2025 FOLLOW-UP AUDIT PLAN

No.	Agencies	Prior Audit Objectives
1	BCFD	Determine whether BCFD Use & Occupancy permit review and fire inspection processes are efficient. (The objective was subsequently extended to annual fire inspection permit renewal.)
2	BCIT	Evaluate whether: (1) the recovery priorities (critical and important systems) set by BCIT are consistent with the City of Baltimore's assessment or best practices; and (2) BCIT has appropriate continuity and recoverability plans and infrastructure.
3	BDC	No findings
4	DGS	Evaluate the effectiveness of monitoring controls over fuel inventory and distribution

Scope = FY 2023 and FY 2024

GROUP A / CALENDAR YEAR 2025 FOLLOW-UP AUDIT PLAN (CONTINUED...)

No.	Agencies	Prior Audit Objectives
5	DHCD	Assess controls and procedures of Homebuyer Incentive programs (incentive programs), including: (1) tracking what was awarded and payout; (2) when is it forgiven; (3) recovery when the homebuyer did not meet the criteria.
6	DOF	Evaluate effectiveness and accuracy of the retroactive (retro) payment process for employee earnings in Workday, including the calculation and disbursement of withholdings that are based on employee earnings.
7	DPW	Assess the efficiency and effectiveness of controls over the water billing process
8	MOHS	Follow-up audit issued on July 18, 2023. Audited MOCFS in CY 2023. No findings.

Scope = FY 2023 and FY 2024

STATUS OF GROUP A AND B AUDITS

Group	Agencies	Report Issued Date
A	Department of General Services (DGS) – Follow-up	January 29, 2024
A	Baltimore City Fire Department (BCFD)	April 16, 2024
A	Department of Public Water (DPW)	May 17, 2024
A	Baltimore City Information Technology (BCIT)	July 8, 2024
B	Baltimore City Police Department (BPD)	October 22, 2024
B	Department of Transportation (DOT)	December 2, 2024

Notes:

- Group A: Scope is FY 2021 and FY 2022.
- Group B: Scope is FY 2022 and FY 2023.

STATUS OF GROUP A AND B AUDITS (CONTINUED)

Group	Agencies	Report Issued Date
B	Department of Human Resources (DHR)	December 2, 2024
B	Mayor's Office of Neighborhood Safety and Engagement (MONSE) *	October 29, 2024
B	Department of Planning (DOP) Follow-up **	December 10, 2024 (BOE date is March 5, 2025)
B	Department of Law (DOL) Follow-up ** (Audit was related to M/WBE. Small and Minority Business Advocacy and Development Office is now responsible for it.)	January 21, 2025 (BOE date is March 5, 2025)
B	Baltimore City Recreation and Parks (BCRP) Follow-up	December 16, 2024 (BOE date is March 5, 2025)

Notes:

- Group B: Scope is FY 2022 and FY 2023
- * BAOC added to audit plan

STATUS OF GROUP A AND B AUDITS (CONTINUED)

Group	Agencies	Estimated Report Issued Date
B	Baltimore City Health Department (BCHD)	March 31, 2025
B	Mayor's Office of Employment Development (MOED)	March 31, 2025
B	Department of Recreation and Parks (BCRP)	March 31, 2025
B	Mayor's Office of Recovery Program (MORP) *	May 30, 2025

Notes:

- Group B Scope is FY 2022 and FY 2023
- * BAOC added to audit plan



Questions?